

EMESSAY NOTES

January, 2016

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SERVICE
ASSOCIATION
OF NORTH
AMERICA**

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AUDITS AND NUMB3RS: A QUICK GUIDE FOR LODGE AUDITING

William J. Thomas, Grand Master of the Grand Lodge of New York, in his "From the East" column in the Winter issue of the *Empire State Mason Magazine*, wrote a very useful article on some simple concepts for members of the annual Lodge Audit Committee, and MSA thought it valuable enough to reprint in this issue. Please clip this out and share it in your Lodge.

*Oh, give me your pity; I'm on a Committee,
Which means that from morning to night
We attend and amend, and contend and defend
Without a conclusion in sight.*

I received a frantic call from a Brother recently: "I've been assigned to the Lodge Audit Committee, and I don't know what I'm supposed to do. I asked both the Master and the Chairman of the Committee, and they didn't seem to know either. Help!"

I could visualize the sweat on his brow, the distress in his eyes – and the Masonic signs he must be making.

This seems to be one of those questions that everyone has, but nobody wants to verbalize. Who wants to admit that he doesn't know something that should be common knowledge to everyone?

Common knowledge? Or is it?

I can assure you that it is NOT common knowledge to everyone, and ignoring the question is much like the ostrich putting his head in the sand, and hoping that it will go away. But I can also assure you that the work is not complicated. Here are some simple guidelines to help get you started:

Note that there are only three things that happen with monies of the Lodge:

- Money comes in
- Money goes out
- Money remains in an account

The Audit Committee's work is simply looking at those three things and confirming that they happened. Nothing more need be done. And most Lodges' financial transactions are few and simple enough that it can be done in short order.

Here's the short course:

- Make a list of all the Lodge accounts, including account number, location:
 1. Bank accounts
 2. Savings accounts
 3. Investment accounts
 4. Cash accounts

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- Make your audit:
 1. Use monthly statements to confirm the beginning balances.
 2. Confirm the monies going in, and confirm the source (addition).
 3. Confirm the monies going out, and confirm the vouchers (subtraction). Vouchers should include a paper trail, including a receipt and what it was for. Your by-laws might have additional requirements, such as finance committee review or Lodge approval of payment.
 4. Use monthly statements to confirm the ending balances.
- Write a report for each account
 1. The balances agree, or
 2. The balances don't agree, and give your opinion why they don't agree.

And that's it.

- You don't need an accounting degree.
- You don't need to pay for an expensive outside audit.
- You don't need special software.

There are some pitfalls:

- Cash in: The paper trail with cash is feeble at best, and lends itself to questions. It is much easier to document transactions with a non-cash paper trail and nobody is being accused of irregularities.
- Cash out: Avoid cash disbursements completely.
- Third-hand receipts: Vouchers should reflect who paid for something and how. It's difficult to follow a paper trail that travels among multiple people.

Keys points:

- **Avoid cash**
- Keep the payment system simple
- **Avoid cash**
- Make monthly audits, rather than waiting until the end of the year.
- **Avoid cash**
- If you don't understand the answer to a question, ask it again until you understand the response. Don't be hoodwinked by terminology that is otherwise simple.
- **Finally, avoid cash**

Yes, there are other issues to consider. This is not an all-inclusive primer. But it will help get you started.

THE ART OF BEING A GENTLEMAN IN THE 21ST CENTURY

The *California Freemason*, among the best Masonic periodicals in the country, often selects a theme for each issue. The current December/January 2016 issue focuses on "The Art of Being a Gentleman."

The magazine explains: "The quest to be a better man – and a gentleman – is the heart of Freemasonry's teachings. But what does it mean to be a gentleman in present-day society? Is the concept of the gentleman still relevant and valuable? And if so, what does it take to be a gentleman today?"

This issue offers a number of interesting and thought-provoking stories on the subject, and provides good Masonic reading.

The magazine can be read in full on the webpage – www.freemason.org -- of the Grand Lodge of California.

References:

1. Chaucer, Geoffrey. *The Canterbury Tales: Nine Tales and the General Prologue*. New York: W. W. Norton and Company, 1989, p.12.
2. Brown, Peter. *Geoffrey Chaucer*. Oxford: Oxford University Press, 2011, p. 102.
3. Cooper, Helen. *Oxford Guide to Chaucer The Canterbury Tales*. Oxford: Oxford University Press, 1989, p.47
4. The Halliwell Manuscript of the *Regius Poem*. Grand Lodge of British Columbia and Yukon, <http://freemasonry.bcy.ca/texts/regius.html>, 6/13/2006.

Vol. 94

January 2016

No. 1

The
**SHORT
TALK
BULLETIN®**



READING – USING
MASONIC PERSPECTIVE

THE MASONIC SERVICE ASSOCIATION
OF NORTH AMERICA

THE SHORT TALK BULLETIN

Published monthly by the Masonic Service Association of North America, 3905 National Drive, Suite 280, Burtonsville, MD 20866. Tel: (301) 476-7330, under the auspices of its member Grand Jurisdictions.

FOR YOUR INFORMATION

This monthly *Short Talk Bulletin* is furnished to all elective, most appointed Grand Lodge officers and to selected Committeemen in each Grand Lodge which is a member of The Masonic Service Association of N.A. "A LODGE COPY" is sent to each constituent lodge of member Jurisdictions through the lodge officer (Worshipful Master, Secretary, Warden, or Lodge Education Officer) designated by the Grand Lodge.

Individuals and other Masonic bodies may subscribe to *The Short Talk Bulletin* at current subscription rates, which are computed on the actual cost of preparation, printing and postage.

To keep the cost of *The Short Talk Bulletin* at a minimum, your cooperation in providing timely notice of changes in address and changes of lodge officers, is greatly appreciated. Six weeks notice is needed on changes of address. Back issues of *The Short Talk Bulletin* are available at 50¢ each.

Subscription Rates:

To U.S. Addresses (including APO & FPO)\$12.00/yr.
To addresses outside the U.S.\$13.00/yr.

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**Reading – Using
Masonic Perspective**

By Carl A. Krause

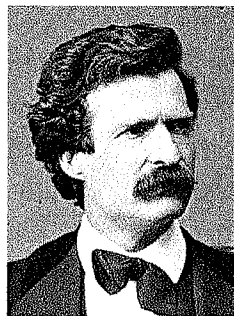
The author is a Past Grand Master of the Grand Lodge of Saskatchewan, serving in 2012-2013.

--Editor

In 2009, I presented a paper at Solomon Lodge of Research No. 5986, of the Grand Lodge of Saskatchewan, which was entitled "Kipling's *Kim* as a Masonic Novel." In the paper, I attempted to make the point that *Kim* can be read from several perspectives, including a Masonic perspective.

Indeed, if one has Masonic background, the novel takes on a new dimension. It is no longer just a good novel; it has become a good Masonic novel, in that Masonic allusions are found in all chapters but one.

Then, at a 2011 meeting of Solo-



Mark Twain



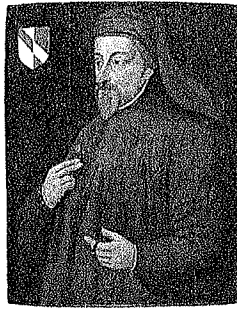
Rudyard Kipling

mon Lodge, I presented another paper, in which I explored the Masonic influences in yet another well-known writer, namely Mark Twain. Twain, a Mason, as was Rudyard Kipling, made frequent references to Masonic symbolism in stories such as *The Adventures of Huckleberry Finn*.

It is not my intention to repeat what I said in those two papers, but to show how Masonry infuses our thoughts and perspectives so that no matter what we read or observe, the principles and practices of Masonry influence whatever we are doing.

Recently I have had occasion to test that assumption when I least expected it. I have been re-reading one of my favorite works, namely, Geoffrey Chaucer's *The Canterbury Tales*. Well into the *Prologue*, I came across a passage that had never previously caught my attention, namely a passage about five men that were all associated with a guildhall. But I am already ahead of myself.

The Canterbury Tales, written about 1390, is a story about 32 people, 27 men and 5 women, who go on a religious pilgrimage from Southwark, which is south and across the Thames from London, east to Canterbury, a distance of perhaps 50 miles.



Geoffrey Chaucer

The reason for their pilgrimage is to visit the shrine of St. Thomas.

They are a motley crew: a knight, a squire, a yeoman of the guards, a couple of nuns, the wife of Bath, a clerk, a sergeant of law, several shady characters, as well as five skilled tradesmen, men who would be found in a guildhall. It was while reading about these five tradesmen that my curiosity was piqued. The following are but a few lines of what Chaucer had to say about them:

An Haberdasher and a Carpenter,
A Webbe, a Dyer, and a Tapicer,
Were with us, eek clothed in o
liveree
Of a solempne and greet
fraternitee....
Wel semed ech of hem a fair
burgeys
To sitten in a yeldhalle on a deys.
Everich, for the wisdom that he
can,
Was shaply for to been an
alderman.¹

So what was there that prompted me to take a second look?

Chaucer describes these men as similarly clothed: “in o liveree”; as members of a fraternity: “a solempne and greet fraternitee”; as respectable citizens: “ech of hem a fair burgeys”; and as men of status in the guildhall because they were seated on a dais: “sitten in a yeldhalle on a deys”.

My first thought was, could these men be Masons? The answer is “no”, but there are certainly similarities to Masonry as practiced at that time. That is, as members of a guild, there were similarities to Masonry, both then and now:

Guilds had a number of features in common. Members were bound by ordinances that reflected their common interests; and guilds tended to be much more inclusive of women than were other social groupings. All of them had a pronounced religious dimension.... They thus provided an alternative to family and other social networks, much as they offered an alternative to the rigours of social hierarchy. The guilds also crossed the boundary between the living and the dead by commemorating deceased members in prayer and ritual. The sense of fellowship and continuity, of the guild’s *sui generis* and in its own

time-frame, was further enhanced by the particular history of its origins which a guild might possess and celebrate.²

Although we don’t know this for certain, these men because of their diverse occupations – four cloth-workers and a carpenter – were probably members of a parish guild rather than a craft guild. In a parish guild, members were associated with acts of piety and mutual welfare.³

My “discovery” of this passage in the *Prologue* reminded me of the *Regius Poem*⁴ written about the same time as *The Canterbury Tales*, i.e., ca 1390. That poem has also now taken on a new and different dimension because it reminds me that operative Masonry in all likelihood evolved from a craft guild. After all, we still refer to our lodges as *craft* lodges.

In summary, whether we are working our way through a manuscript written more than six hundred years ago, or reading a passage from the Book of Kings or the writings of one of our favorite authors, we may well encounter glimpses of the Craft when we least expect it. Such is the pervasive nature of Masonry.